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# **Test Package for Electronic Filers of Individual Income Tax Returns for Tax Year 2003**

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<b>ATTENTION</b>
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THE SCENARIO PACKAGE, WITH SCRIPTED TEXT, WILL BE PROVIDED ON THE ELECTRONIC FILING BULLETIN BOARD.

TO RECEIVE THE PRINTED VERSION OF THIS PUBLICATION NEXT YEAR, YOU MUST COMPLETE THE FORM BELOW:

NAME OF FIRM	
NAME OF CONTACT	
TITLE	
MAILING ADDRESS	
CITY	
STATE	ZIP
SOFTWARE DEVELOPER	
ELECTRONIC RETURN ORIGINATOR	
TRANSMITTER	PREPARER
EFIN	ETIN
TELEPHONE	

SEND TO THE FOLLOWING ADDRESS BEFORE JUNE 1, 2004:

INTERNAL REVENUE SERVICE  
CAROLYN J. MARTIN  
PUBLICATION 1436  
SE:W:CAS:SP:IEF:R  
C4-273 NCFB  
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LANHAM, MD 20706

## PARTICIPANTS ACCEPTANCE TESTING SYSTEM (PATS) TY 2003

### **WHO MUST FILE?**

The Electronic Program Operations requires that all software developers and transmitters perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2004 (Tax Year 2003) filing season. Anyone who plans to transmit must test and be accepted using asynchronous protocol; **bisynchronous protocol will not be accepted.**

### **WHY TEST?**

The purpose of testing is to ensure, prior to live processing that: 1) filers transmit in the correct format and meet the IRS electronic filing specifications; 2) returns have few validation or math errors; 3) required fields post to the IRS master file; and 4) filers understand and are familiar with the mechanics of electronic filing.

### **WHAT IS TESTED?**

The test package for the 2003 Participants Acceptance Testing System (PATS) consists of thirty-seven (37) return scenarios. Each scenario includes the applicable W-2s, W-2Gs, 1099G, 1099-Rs, 1040s, 1040As, and 1040EZs. The test returns include all forms and schedules accepted for electronic filing. Test **8** is the return to be used if you will be participating in the Federal/State electronic filing program. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from participating states.

The scenarios provide the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting the tests. To eliminate the time spent by IRS staff in reviewing your final transmissions, it will be to your advantage to use the phrases and abbreviations appearing in the test package, and enter the data in the same order as it appears in the scenario. You must also transmit the test returns in consecutive ascending SSN order. It is important that you enter the correct Return Type and Source Return Indicator.

**Test Password** - New or revised applicants who will be transmitting to the IRS for PY 2004 will receive an eight-digit alphanumeric test password. This password will be mailed to the applicants. It will be valid at the beginning of PATS, which will begin November 10, 2003. The production Passwords will be mailed out as we have done in the past.

**Please remember to contact your home-processing site if you forget your test password.**

#### **SPECIAL NOTES CONCERNING TEST SCENARIOS**

The Answer File can provide only one answer for each scenario line item. Since there may be alternative ways to prepare the return, it may be necessary to discuss your method of preparation with the tax examiner to resolve any mismatches. In each scenario, under the heading "OTHER", information may be present which might help clarify the scenario. Any optional forms mentioned in the test are included in the PATS Answer File. Some W-2s may be non-standard.

Since every conceivable condition cannot be represented in the Test, you may want to test any conditions you feel are appropriate once you have passed the Test. Suggestions for the additional scenarios are welcome and, if accepted, can be added to the Tax Year 2004 package.

Some tests will indicate under the heading "PREPARED BY" that they were prepared by a specific fictitious paid preparer, or that the IRS assisted the taxpayer (non-paid preparer information), or that the taxpayer prepared the return. You must provide for the transmission of Third-Party Paid and Non-Paid Preparer information as specified in the scenarios. Where this information is blank, you are to supply the information that is appropriate for your situation; i.e., as if a preparer in your office(s) had prepared the return. (See Attachment 6 of the File Specifications, Pub. 1346, for more information on Non-Paid and Paid Preparer fields.)

Tests **33** and **34** have Electronic Filing Identification Numbers (EFINs) printed on the top of the first page of the scenario. These are to be used by Electronic Return Originators who wish to test their ability to monitor and assign DCNs on returns collected from other EROs. If you are not a collector, then use your own EFIN in the DCN.

## Form 2210/2210F

The interest rates for the final quarter for Form 2210 were not available at the time of publication. The following multipliers were used on the penalty computation forms:

Form 2210, Line 15:	0.04397
Form 2210, Line 28:	0.06
Form 2210, Line 30:	0.06

These amounts are subject to change, as the rates become available. Forms W-2, W-2G, and 1099R contain state wages and withholding. If the test scenario includes a Schedule A, the state withholding is included in the amount given for line 5 of the Schedule A.

## WHEN TO TEST

When you are ready to test, starting November 10, 2003, please call the e-Help desk at the new centralized toll-free number:

1-866-255-0654

They will assign a tax examiner to assist you in successfully completing the tests.

## REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages; **however, Test 11 will always be rejected.** This is to provide you with experience in reading the Error Records contained in the Acknowledgement File. Test 11 will be rejected with Error Reject Code 500. The Primary-SSN (Field 0003) of the Record ID for Form 1040, Page 01, and the Name Control (SEQ 0050) must match the corresponding data in the IRS Master File, and you will not be able to correct it.

While you are solving problems, you may transmit only the problem returns until you have no rejects. You may modify tests to include only conditions your software will handle, e.g., if you can transmit only 10 W-2s, then on the test with 20 W-2s, transmit 10, and adjust your figures accordingly. You must inform the tax examiners of any forms you do not intend to file so they will understand why the answers do not agree with the Answer File.

## **FINAL TRANSMISSION**

Once you receive no rejects, other than Test 11, you will be required to transmit the returns in two separate, same-day transmissions, including the test with the Error Reject Code 500 rejection. You are required to make two separate transmissions in the same day in order to test the ability of your software to increment the transmission sequence number that appears in the TRANA record. Tests 1-16 should be in the first transmission and Tests 17-36 in the second transmission.

## **REVIEW OF PARTICIPANTS RETURNS FILE (PRF) AGAINST PATS ANSWER FILE**

This transmission (PATS I) will be compared against the **PATS ELF Answer File**. The comparison program checks each byte and prints out the fields that differ. The tax examiner will review the printout and will discuss any problems with you. Some fields will differ and are not considered incorrect, but others MUST AGREE EXACTLY. These fields are all SSNs, ATINs, EINs, ITINs, RTNs, account numbers, percentage and date fields, and the entity portion of the 1040 family and ETD Forms 56, 2350, 2688 4868 and 9465. When these miscompares are either accepted or corrected, you will pass the test.

**Remember: The Tax Examiner will not run a "Compare" until there are no reject conditions for the test returns on the ACK file (with the exception of the forced reject of Test 11).**

## **COMMUNICATIONS TEST FOR THE e-file SYSTEM**

There are two primary EMS sites: Tennessee Computing Center (TCC), (which hosts Kansas City and Memphis nodes) and Austin Submission Processing Center (AUSC), (which hosts Andover, Austin and Philadelphia nodes). If you are a Software Developer/Transmitter and plan to transmit returns to more than one service center, you are only required to send a transmission to one node (your primary service center). You must then complete an e-file communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in other). A Software Developer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

If you are a Preparer/Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) to one EMS site. The communication test must reflect the types of returns you will be filing (i.e. if you will be transmitting all three types of Forms 1040, your test should consist of at least one 1040, 1040A, and 1040EZ). A Preparer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

**A Software Developer who will not transmit need not perform a communications test for the ELF system.**

#### **TESTING ON THE ELECTRONIC TRANSMITTED DOCUMENT (ETD) SYSTEM**

The Electronic Transmitted Document, or (ETD) System, processes forms that are not attached to a Form 1040, 1040A, or Form 1040EZ. A separate transmission file (PATS II) should be created for the ETD System using prescribed data from selected scenarios.

The ETD file is composed of thirty-seven (37) intermixed Form 9465, Form 4868, Form 2688, Form 56 and Form 2350.

This transmission will be compared against the **PATS ETD Answer File**.

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions. Test 1-17 should be in the first transmission and 17-33 in the second transmission.

#### **COMMUNICATIONS TEST FOR THE ETD SYSTEM**

If you are a Software/Transmitter and plan to transmit returns to more than one center, you may send a transmission to one node at EMS site for your primary service center. You must then complete an ETD communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) with each EMS site. A Software Developer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

**If you are a Preparer/Transmitter using accepted ETD software and you have passed PATS communications testing for 1040 electronic returns, it will not be necessary for you to do an ETD communications test.**

**A Software Developer who will "NOT" transmit, need not perform a communications test for the ETD system.**

## **USING YOUR OWN TEST**

When you have been notified that you have passed the PATS test, you may test with data of your own, provided that you are using your TEST password. You must use the word **"TEST"** as the first name of the taxpayer, and you may use any of the SSNs within the test package. DO NOT use any other SSNs.

## **TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

You must advise the Service Center of all limitations to your software package at time of first contact, before testing begins. Your software does not have to provide for all forms and schedules, nor for all occurrences of a particular form or schedule.

If your software cannot provide for all occurrences of a particular form or schedule or series of fields, as specified in Publication 1346, no statement record is allowed.

You must do the complete form with all fields included. An acceptable limitation would be the number of field occurrences.

Your software must be able to create a statement if a statement is necessary to complete a form.

Your software must be able to accept different addresses from multiple W-2 Forms. The 1040 entity address must "NOT" automatically transfer to the W-2 address. All information on Form W-2 must be entered in the Form W-2 record. There are no exceptions.

You must advise the Service Center of all names you will be using to market your product.

## **ELECTRONIC FILING BULLETIN BOARD SYSTEM**

The Electronic Filing Bulletin System operates seven days a week. The system is unavailable at 4:00 a.m. Eastern Time for about 30-60 minutes for maintenance. This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications.

Filers, using an asynchronous modem (14.4 or less) and communication software can access the bulletin board by dialing:

(859) 669-0137

The communication software should have the following protocol: Full Duplex, No parity, 8 data bits, and 1 stop bit.

For additional information and assistance regarding the bulletin board, contact the bulletin board technical staff at (859) 669-5031.



## **FEDERAL/STATE PARTICIPANTS ACCEPTANCE TESTING (PATS)**

Software Developers will be tested by each individual state using a state provided test package. The applicable State Liaison will respond to **all** Software Developer questions related to state testing.

### **CONCURRENT TESTING**

Concurrent Testing allows Software Developers to begin state testing, through any IRS ELF Service Center, prior to obtaining final acceptance from the IRS for the Federal PATS process. State testing may begin after the Software Developer has had thirteen (13) federal returns accepted with no Error Reject Codes at the primary service center. The primary service center is defined as the center that supports the state where the Software Developer is physically located. The Software Developer must contact the state coordinator who, in turn, will schedule state testing with the primary service center.

The Software Developer may be required to create specific data from state test scenarios. The state coordinator will have information about specific testing procedures for each state.

### **TECHNICAL ASSISTANCE**

The Software Developer will continue separate federal testing, at the primary EMS site, using the Federal test scenarios until they accept them for federal filing. Procedures in place for Federal Participants Acceptance Testing will not change.

The primary Service Center will provide technical assistance on Federal returns only. The state coordinator must respond to any problem encountered by the Software Developer with state data. The state coordinator will work with the Software Developer to resolve all reject conditions on state returns.

The primary IRS will perform limited testing on the state generic and unformatted records. If these records are not rejected by the automatic checks in the IRS programs, the IRS will make the state data available to each state agency for further testing.

The IRS will not perform a "Compare" to look at specific state data. Each state will test the state data and provide feedback to electronic filers. Filers should refer to each state's procedures and specifications.

Software Developers and Transmitters have requested that the IRS and states use different Social Security Numbers (SSNs) for their respective Acceptance Testing process. The following range of Test SSNs has been designated for use by the participating states in the state test packages:

<b>ELF STATE</b>	<b>ASSIGNED TEST SSNS</b>
Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

The IRS will only accept these SSNs during Participants Acceptance Testing (PATs). They will be rejected if submitted during live processing. The IRS Error Reject Code provided will advise filers that the SSN is not within the valid range of Social Security Numbers.

Electronic filers who have been accepted into the Federal Electronic Filing System, and have begun transmitting federal returns, but wish to continue state testing must obtain a Test ETIN from the applicable IRS service center. Check the state procedures to determine if the state allows testing beyond January 16, 2004.

**New Procedures for forms not in test scenarios** - All the new forms to e-file were not included in the test scenarios. However, if you plan to develop any of these new forms, you may include them in one of the test scenarios. If there are no reject codes related to that particular form(s), this will indicate that you have met the file specification and may file the form(s). Your acceptance notification will include any of the new forms you transmit. After you have completed your PATs testing select a return(s) and attach whatever forms you plan to file that were not already included in the test scenarios. To ensure the form is completed according to our specifications, the money amounts that apply to other forms or schedules in that test scenario must be completed. There will be no compares on these forms.

**Preliminary Answer files** - will be in variable format. It will be posted as a file consisting of all the forms and schedules that are included in each test scenario. All the fields (sequence numbers) with the appropriate values will be in the file. When you have finished developing your test scenarios, your fields and values should be consistent with the field/values on the file.

## **Highlights for Tax Year 2003**

### **New Form(s)**

Six additional forms will be accepted for Electronic Filing for Tax Year 2003:

Form 8860 - Qualified Zone Academy Bond Credit

Form 8873 - Extraterritorial Income Exclusion

Form 8874 - New Markets Credit

Form 8881 - Credit for Small Employer Pension Plan Startup Costs

Form 8882 - Credit for Employer-Provided Child Care Facilities and Services

Form 8884 - New York Liberty Zone Business Employee Credit

### **Earned Income Credit Indicator on Acknowledgement File**

Taxpayers who are selected for the Service's EIC Residency Certification Test will receive an Indicator of "Y" on their Acknowledgement File Record (SEQ 0010).

### **e-file Submission Processing Center Changes**

For processing year 2004, the e-file campuses are now referenced as "Submission Processing Centers". Ogden and Cincinnati will no longer process Individual tax returns such as 1040 family.

- For Individual Tax Returns and Electronic Tax Documents (ETDs), Cincinnati and Ogden submission processing centers are no longer IMF processing sites. They have been replaced by Kansas City and Philadelphia.
- Allowable site designators for IMF Submission Processing Centers will be Andover (C), Austin (E), Kansas City (F), Memphis (D) and Philadelphia (G).
- New centralized toll-free number for the e-Help desk. The number is 1-866-255-0654.
- Call the new 800 number when ready to transmit test and production files to obtain transmission phone line number.
- See transmission chart in Publication 1346, Section 1 Communication to determine where to transmit.

## **Highlights for Tax Year 2003 (continued)**

### **Front-End Processing Subsystem**

- New Communication Error Messages regarding VIRUS DETECTED AND INVALID FORM TYPE FOR THIS EMS PROCESSING SITE
- Modified Communication Error Message regarding INVALID SITE DESIGNATOR

### **Foreign Returns**

Foreign returns will be transmitted directly to the Philadelphia Submission Processing Center for processing year 2004.

### **Foreign Address Returns and Returns Containing Forms 2555/2555-EZ**

Philadelphia site designator G will be used for foreign address returns and returns containing Forms 2555/2555-EZ. If a related Form 8453 is required, the completed and signed Form 8453 should be mailed to Austin Submission Processing Center.

### **Online Filing Changes**

Beginning Processing Year 2004, a number of changes are planned for online filing. These changes involve:

- adding a new required IP Time Zone field
- increasing the length of the IP Address field
- rejecting online returns when some of the IP fields are missing or the IP address is invalid
- sending an acknowledgement when the IP address is reserved
- using an invalid IP address for PATS
- creation of three other new fields, IP Email Address, IP Routing Transit Number and IP Depositor Account Number

The new IP Time Zone field (SEQ 0215) of the Summary Record will indicate the time zone that is captured when the IRS e-file Transmitter receives an online return. Refer to the Field Description contained in the Summary Record to determine valid IP time zones.

The IP Address field (SEQ 0190) of the Summary Record will be used to capture both versions of IP addresses, four (IPv4) and six (IPv6). The field is being expanded from 15 to 39 positions in order to handle the longer IPv6 addresses.

### Highlights for Tax Year 2003 (continued)

Online returns that are missing IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) or IP Time Zone (SEQ 0215) fields in the Summary Record will be rejected (ERC 0439). Online returns with invalid IP addresses will also be rejected. An invalid IPv4 address is one where any of its 4 parts are not a number from 0 to 255 and there are not 3 periods separating those 4 parts (ERC 0438). An invalid IPv6 address is one where any of its 8 parts are not a hexadecimal number from 0 to FFFF and there are not 7 colons separating those 8 parts (ERC 0441).

An "R" in the new Reserved IP Address Code field (SEQ 0005) of the Acknowledgement Key Record will indicate that a reserved IP address is present. The Transmitter should take steps to understand why a reserved IP address was captured and what can be done to prevent this in the future.

The IP address to be used for PATS Testing this year will be **"PATS:PATS:PATS:PATS:PATS:PATS:PATS:PATS"**. If the hard-coded IP address is not removed during live production, online returns will reject.

Additional new Summary Record fields are IP Email Address, IP Routing Transit Number and IP Depositor Account Number. These fields are for online filers who choose to provide information to the IRS. The IP Email Address field (SEQ 0195) will contain the taxpayer's email address. For those online filers obtaining Refund Anticipation Loans (RALs), the IP Routing Transit Number field (SEQ 0217) and IP Depositor Account Number field (SEQ 0219) will contain the taxpayer's bank account information. If an online filer requests the RAL in the form of a check, the word "CHECK" will be entered into the IP Routing Transit Number field. These fields will be used to assist IRS in preventing taxpayer identity theft.

#### Practitioner PIN method (ETD only)

The Practitioner PIN method will be available for processing year 2004 when filing an ETD Form 4868, Applications for Automatic Extension of Time to File.

- New Jurat/Disclosure Code I
- Revisions - Error Reject Codes 0697 and 0698

## **Highlights for Tax Year 2003 (continued)**

### **State-Only**

A PIN cannot be used with a State Only Return because the "State Only 1040" does not capture the AGI and DOB. However, an 8453 is not required for State Only returns. A new value of "4" in the PIN Presence Indicator field on the ACK Record means that a State-Only return was filed.

**NOTE: Taxpayer PIN cannot be used with State-Only returns and Form 8453 or 8453-OL is NOT required.**

The Submission Processing Centers have been realigned. Cincinnati and Ogden Service Centers are BMF sites. IMF Returns will be transmitted to the following Service Centers:

Home Service Center	Transmit Site	States Supported
Andover	Austin	CT DC DE MD NJ NY PA RI VA VT
Austin	Austin	IA IL KS MO NM OK WI
<b>Kansas City</b>	Tennessee	IN KY MI OH SC WV
Memphis	Tennessee	AL AR GA LA MS NC
<b>Philadelphia</b>	Austin	AZ CO HI ID MT ND NE OR UT

### **State Only e-file returns with Foreign Addresses**

State Only e-file returns with Foreign Addresses, including the U.S. possessions of American Samoa, Guam, Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands will be processed at the Philadelphia Submission Processing Center.

### **Form W-2 and W-2GU**

A Corrected W-2 (SEQ 0010) and Corrected W-2GU (SEQ 0010) literal has been added to the electronic record layout of Forms W-2 and W-2GU. These literals should be checked when a taxpayer's original return includes corrected figures from a Form W-2C. EROs will enter only the correct figures from Form W-2C with the other information from Form W-2 on the appropriate electronic record of the original return.

## **HIGHLIGHTS FOR TAX YEAR 2003 (continued)**

### **Form 1040/1040A**

Error Reject Codes 0370 (Child Tax Credit) and 0204 (Earned Income Credit) was revised to delete the Date of Birth check of January 01 relating to "Attainment of Age". The Birthday Rule applies; a taxpayer has turned their age on their birthday.

Archer MSA deduction, Line 27 was deleted from Form 1040. The deduction for Archer MSA is now a write-in entry. For additional information, review SEQ 0732 and SEQ 0733 of the Record Layout for Form 1040.

Year Spouse Died (SEQ 0155) was deleted from Forms 1040 and 1040A.

New lines were added to Form 1040, Line 9b, Qualified Dividends (SEQ 0396) and Line 13b, 15% Rate Capital Gain Distributions (SEQ 0455).

New lines were added to the Record Layout (SEQ 1262 and SEQ 1263) for Direct Deposit.

Schedule EIC - Year of Birth (SEQ 0020 and 0090) was deleted from the EIC Schedule earlier in the year, but was re-instated for processing year 2004.

### **Form 1310 - Decedent Returns**

Significant changes have been made to e-file processing of decedent returns for TY 2003. A Surviving Spouse (SEQ 1325) and Personal Representative (SEQ 1326) literal of Forms 1040/A/EZ has been added to the electronic record layout of Forms 1040/A/EZ. Error Reject Code 1015 was revised for TY 2003 and only applies to a Surviving Spouse. Error Reject Code 1019 was created and only applies to a Personal Representative. See Attachment 1 in Publication 1346 for the Error Reject Codes.

The literal "DECD" is required on every e-filed decedent return in Name Line 1 (SEQ 0060) of Forms 1040/A/EZ. This literal is included in the 35-character byte count for Name Line 1. Three new Error Reject Codes were created to help in providing the correct format used in Name Line 1 for the literal "DECD". These new Error Reject Codes are 1035, 1037 and 1038. Examples of Name Line 1 format for decedent returns are shown in Section 7.02(6) of Publication 1346. For detailed explanation of these Error Reject Codes, see Attachment 1 in Publication 1346.



## **Highlights for Tax Year 2003 (continued)**

Error Reject Code 1014 was revised to specifically require a separate Form 1310 for each deceased taxpayer when there is a married filing joint return and a refund is due. Error Reject Code 1004 was revised to match the Date of Death (SEQ 0030) on Form 1310 against the Date of Death (SEQ 0020 and/or SEQ 0040) of Forms 1040/A/EZ. Error Reject Code 1036 was created to validate the Name of Person Claiming Refund (SEQ 0060) on Form 1310 against Name Line 2 (SEQ 0070) of Forms 1040/A/EZ. See Attachment 1 in Publication 1346 for the Error Reject Codes.

The special character % (percent) was added to the electronic record layout for Form 1310, Name of Person Claiming Refund (SEQ 0060) to match the special characters allowed on Name Line 2 (SEQ 0070) of Forms 1040/A/EZ.

### **Form 8453**

An Authorized IRS e-file provider must submit Form(s) 8453 within three business days after receipt of the acknowledgment file. An electronically submitted tax return is not considered filed until IRS receives a complete and signed Form 8453. Your failure to comply with this requirement may result in suspension from the IRS e-file program.

These instructions do not apply to tax returns filed using electronic signatures such as Self-Select PIN or Practitioner PIN. The PIN Presence Indicator field (0065) in the Acknowledgment Key Record indicates if the electronic signature was received by IRS or if Form 8453 is required.

### **Form 8582 - Passive Activity Loss Limitations**

If you are required to file two or more copies of Worksheet 4 and/or Worksheet 7, enter "STMbnn" in the appropriate fields (SEQ 1560 for Worksheet 4 and SEQ 2458 for Worksheet 7) and enter all information in the Statement Records. Identify the appropriate line references (the Name of Activity field can be used for this purpose) when beginning additional worksheets.

### **HELP**

If you need assistance in formatting and transmitting your returns or have questions regarding these tests, contact the appropriate service center. Suggestions for scenarios are welcome. If you find errors or would like to comment on this Test Package, please write Carolyn J. Martin or Sheila Rogers-Allen at the following address:

Internal Revenue Service  
SE:W:CAS:SP:IEF:R  
C4-273 NCFB  
5000 Ellin Road  
Lanham, MD 20706

**Internal Revenue Service**  
**Attn: SE:W:CAS:SP:IEF:R**  
**5000 Ellin Road**  
**Lanham, MD 20706**

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**Official Business**  
**Penalty for Private Use, \$300**